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Stanley Foster



*Annual
Report*

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P17AR,
1946

*Of the
Municipal Officers
of the
Town of Palermo*



*For the Municipal Year
1946*

Annual Report

Of the

Municipal Officers

of the

Town of Palermo



For the Municipal Year
1946

Hutchins Brothers, Thorndike, Maine

TOWN WARRANT

**To Stanley Foster, a Constable in the Town of Palermo,
in the County of Waldo, in the State of Maine.**

Greetings:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of said town, qualified by law to vote in town affairs, to meet at the Branch Mills Grange Hall, in said town, on Monday, the Tenth Day of March, 1947 at ten o'clock in the forenoon to act on the following articles, to wit:

- Art. 1. To choose a moderator to preside at said meeting.
- Art. 2. To choose a Town Clerk for the ensuing year.
- Art. 3. To choose a Board of Selectmen for the ensuing year.
- Art. 4. To choose a Board of Assessors for the ensuing year.
- Art. 5. To choose one member of the Overseers of the Poor for a term of three years.
- Art. 6. To choose one member of the Superintending School Committee for a term of three years.
- Art. 7. To see how many Road Commissioners the Town will elect for the ensuing year.
- Art. 8. To elect one or more Road Commissioners for the ensuing year
- Art. 9. To see what method the Town will take to collect taxes for the ensuing year and act on same.

- Art. 10. To choose a Tax Collector for the ensuing year.
- Art. 11. To choose a Treasurer for the ensuing year.
- Art. 12. To choose a Constable for the ensuing year.
- Art. 13. To choose all other necessary Town Officers for the ensuing year.
- Art. 14. To see what sum of money the Town will raise and appropriate for Snow Removal for the Winter of 1947-1948.
- Art. 15. To see what sum of money the Town will raise and appropriate for Roads and Bridges for the ensuing year.
- Art. 16. To see what sum of money the Town will raise and appropriate for schools for the ensuing year.
- Art. 17. To see if the Town will raise and appropriate \$50.00 for Public Health Nursing in Palermo said sum to be expended by the State Bureau of Health for local service.
- Art. 18. To see if the Town will raise and appropriate \$100.00 for repairs on school buildings.
- Art. 19. To see what sum of money the Town will vote to raise and appropriate for support of poor for the ensuing year.
- Art. 20. To see what sum of money the Town will vote to raise and appropriate for Town Officers bills.
- Art. 21. To see what sum of money the Town will vote to raise and appropriate for Patrolled Highway Maintenance.
- Art. 22. To see if the Town will vote to raise and appropriate \$724. for maintenance of the improved

section of Third Class Roads as required by Sec. 52, Chap. 20, R. S. 1944.

- Art. 23. To see whether or not the town will vote to enter into a contract with Central Maine Power Company for a term of ten (10) years, whereby, in consideration of the furnishing of street lighting service to the Town during the term of said contract, all as more fully set forth in the contract, copy of which has been presented to this meeting, the Town will pay for such street lighting service in accordance with the Company's municipal street lighting rate-contract basis.
- Art. 24. To see what action the Town will take with reference to authorizing the Selectmen to execute and deliver the contract referred to in the preceeding article.
- Art. 25. To see what action the Town will take with reference to raising the necessary money to cover the street lighting service.
- Art. 26. To see what sum the Town will raise and appropriate for State Aid Road Construction in addition to the amounts regularly raised for the care of ways, highways and bridges under the provisions of Sections 25 and 29 Chap. 20 R. S. 1944 as amended.
- Art. 27. To see if the Town will raise and appropriate a sum of money to hire a bulldozer to build a section of road between Leonard Glendenings and I. N. Quiggs, and if so, how much.
- Art. 28. To see if the Town will vote to raise and appropriate the sum of \$200.00 for road repair on

the Brown Road so-called in Southwestern part of Town.

- Art. 29. To see if the Town will vote to raise and appropriate \$200. to be expended on the road from Carr's Corner to E. C. Bailey's.
- Art. 30. To see if the Town will raise and appropriate \$696 for Mothers' Aid.
- Art. 31. To see if the Town will vote to appropriate the sum of \$200. to cooperate with the Maine Forest Service and the Federal Government in the control of the White Pine Blister Rust in accordance with Revised Statutes, Chapter 32, Secs. 53-58.
- Art. 32. To see whether or not the Town will vote to raise and appropriate the sum of Twenty-Five Dollars (\$25.00) to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 80, Section 95 of the Revised Statutes of Maine.
Note: The amount suggested is commensurate with the average amounts appropriated by cities and towns during the past five years.
- Art. 33. To see if the town will vote to raise and appropriate a sum of money to purchase and maintain Fire Equipment and if so, how much.
- Art. 34. To see what sum of money the Town will vote to raise and appropriate for other Town charges.
- Art. 35. To see if the town will vote to close the road from the S. E. Bowler Place, so called, in a

TOWN OF PALERMO

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westerly direction to the end of the road.

- Art. 36. To see if the town will vote to instruct the selectmen to sell property acquired by Tax Liens and give Quit Claim Deeds of same.
- Art. 37. To see if the Town will vote to give a discount of 2% on 1947 taxes paid in cash before July 1, 1947.
- Art. 38. To see if the Town will authorize the Selectmen to hire money for the use of the Town upon the credit of the town.
- Art. 39. To transact any other business that may legally come before said meeting.

The Selectmen give notice that they will be in session for the purpose of revising and correcting the list of voters at the Town Office at nine o'clock in the forenoon of said day.

Hereof fail not and have you there and then this warrant with your doings thereon.

Given under our hands this 17 day of February, A. D. 1947.

F. E. HOWARD

HOWARD DRAKE

EDWARD J. TRUDEAU

Selectmen of Palermo

REPORT OF ASSESSORS AND SELECTMEN

For the Year Ending Feb. 1947

	Real Estate	Personal Estate	Total
Resident	\$123,430.00	\$29,595.45	\$153,025.45
Non-Resident	54,711	3,575.00	58,286.00
Total Value of Land			\$109,521.00
Total Value of Buildings			68,620.00
Number of Polls Taxed		139	
Number of Polls Not Taxed		15	
Rate of Taxation		.078	

Amount of Tax Assessed in 1946

State Tax	\$1,542.51
County Tax	712.10
Snow Bills	2,000.00
Roads and Bridges and Cutting Bushes	2,000.00
Repairs of School Buildings	100.00
Common Schools	4,500.00
Health Nurse	50.00
Patrolled Highway	800.00
Third Class Maintenance	724.00
Street Lights	54.00
State Aid Construction	799.50
Town Charges	1,000.00
Town Officers' Bills	1,800.00
Support of Poor	200.00
Overlay	617.18
Supplementary Tax	46.86
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	\$16,946.15

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Roads and Bridges

Expended by Willis Merrithew

	Labor	Material
Belden, Win	\$41.36	
Bailey, Melvin	20.46	
Bruno, Thomas	1.60	
Bailey, Carl	5.15	
Bilodeau, Joe	21.06	
Banton, Walter		150.51
Burger Metal Culvert Co.		36.54
Conley, Jim	20.16	
Cunningham, Everett		5.40
Dinsmore, Kenneth		27.00
Davis, Hermon	17.22	
Davis Bert	18.04	
Foy Clarence	10.30	
Foster Stanley		1.00
Glidden, Mahlon	16.92	
Glendenning, Myron	198.79	
Grant, Bert	45.37	
Glendenning, Leonard	4.78	
Internal Revenue	78.47	
Jones, Ida	232.05	
Merrithew, Charlie	127.84	
Morang, Albert	69.27	
McCone, E. A.	60.00	
Nelson, Oscar	11.83	
Nutter Ray	11.88	
Nelson, M. L.	3.00	3.50
Nelson, W. B.	5.77	
Peck, John	46.56	
Plummer, Arthur	76.75	1.20
Powell, Winn	141.02	
Parmenter, S. G.		1.88
Richards, Agnes		64.35

State Highway Comm.		4.02
Severance, Merle	57.27	
Studley, Harry	14.11	
Scates, Cliff	13.02	
Shaw, Fred		6.00
Thomas, William		5.55
Thurston, Perley		7.50
Turner, Charles		10.50
Turner, Oscar	61.40	
Turner, George	7.00	
Tyler, Arthur		50.00
Wade, Arnold	8.96	
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	\$1,447.41	\$374.95
Total Expended		\$1,822.36
Appropriated by Town		1,500.00
Overexpended		322.36

Cutting Bushes

Expended by Willis Merrithew

	Labor	
Foster, Stanley	\$ 8.25	
Howard, Maurice	5.25	
Howard, F. E.	5.50	
Merrithew, Charlie	17.25	
Nelson, L. R.	82.50	
Nelson, W. B.	5.45	
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Total Expended	\$124.20	
Appropriated by Town		\$500.00
Unexpended		375.80

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Third Class Maintenance

Expended by Willis Merrithew

	Labor	Material
Bailey, Melvin	\$ 4.78	
Belden, Win	2.87	
Conley, Jim	5.14	
Davis, Bert	8.17	
Davis, Hermon	7.72	
Foy, Clarence	9.66	
Glendenning, Leonard	21.10	
Glendenning, Myron	108.04	
Haskell, Reginald	9.04	
Higgins, Melvin	3.89	
Internal Revenue	31.48	
Jones, Ida	109.43	
Jones, Woodbury	4.78	
Merrithew, Charlie	50.67	
Merrithew, Willis	118.54	
Morang, Albert	5.15	
Morang, Fred	2.87	
Nelson, Oscar	13.80	
Nelson, W. B.	9.01	
Nelson, M. H.	3.90	
Peck, John	11.50	
Powell, Win	90.34	
Richards, Agnes		6.90
Studley, Harvey	4.48	
Studley, Winfield	4.51	
Severance, Merle	59.94	
Turner, Oscar	24.52	
Thomas, William		8.25
	<hr/>	<hr/>
	\$725.33	\$15.15
Total Expended		\$740.48
Appropriated by Town		724.00
Overexpended		16.48

Lawrence Hill Road

F. E. Howard, Foreman

	Labor
Belden, Win	\$ 22.16
Foster, Stanley	71.88
Glendenning, Myron	41.98
Grady, James	19.76
Higgins, M. R.	23.36
Howard, F. E.	48.50
Lessard, John	351.16
Morang, Albert	22.16
Nutter, Ray	18.32
Nelson, M. H.	49.08
Powell, Win	68.88
Plummer, Arthur	23.15
Internal Revenue	31.15
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Total Expended	\$791.54
Received from State	764.09
Overexpended	27.45

Grant Road

F. E. Howard, Foreman

	Labor
Berger Metal Culvert Co.	\$ 57.78
Bourassa, Clifford	3.96
Foster, Stanley	61.66
Glidden, Mahlon	91.12
Glendenning, Myron	61.66
Grady, Harry	4.88
Howard, F. E.	49.46
Higgins, M. R.	28.56
Howard, Maurice	9.00
McCone, E. A.	145.00
Morang, Albert	31.14

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Nelson, M. H.	50.28
Nutter, Ray	20.38
Powell, Win	44.50
Internal Revenue	29.75
Sennett, E. E.	22.53
Scates, C. E.	24.39

Total Expended	\$736.06
Received from State	736.06

Snow Removal and Sanding

1946 and 1947

	Labor	Material
Abbott, I.		\$.80
Bruso, Thomas	\$ 9.00	
Bourassa, Clifford	9.16	
Brann, Norman	73.91	
Brann, James	94.36	
Brann, Fred	1.22	
Bourassa, Felix	1.80	
Bulmer, Paul	1.68	
Belden, George	2.48	
Brown, C. A.	55.82	
Banton, Walter, Jr.	356.70	
Banton, Walter, Sr.	15.63	
Brann, Russell	3.00	
Curtis, Royden	6.33	
Clark, B. M.		90.20
Clark, B. M., Snow Plow		950.00
Conley, Jim	4.48	
Curtis, Cleveland	7.05	
Cook, Philip	6.75	
Dyer, Harold	162.85	
Dyer, John	5.38	
Dyer, Herbert	8.35	
Davis, Joe	11.00	

Dowe, E. R.		62.10
Dinsmore, Kenneth		13.05
Foster, Stanley	6.40	
Glidden Mahlon	780.09	
Glidden, Lawrence	30.42	
Glidden, Mahlon, Trip to Portland		15.00
Grant, Bert	5.03	
Glendenning, Leonard	1.98	
Grady, Harry	10.08	
Glidden, G. B.	5.25	
Glidden, Atwood	2.25	
Haskell, Merton	38.02	
Hussey Hardware Co.		13.24
Hurd, Arthur	5.38	
Hannon, Ross	5.18	
Howard, F. E.	105.37	
Howard, Maurice	67.67	
Hannon, Philip	69.13	
Internal Revenue	55.19	
Jones, Everett	35.36	
Kaufman, Gus	3.78	
Lee Frank	25.00	
Murray Machinery Company		12.50
McKenney, Jr.	3.36	
Nelson, Dana	7.28	
Northeastern Pet. Co.		68.93
Nelson, M. L.	162.25	238.01
Portland Tractor Co.		280.13
Pickering, F. A.	225.18	
Richardson, John	3.36	
Rines, Joe	6.48	
Soule, Charlie	4.96	
Shurtleff, W. H. Co.		18.00
Scates, John	8.40	
Shorey, Fred	5.03	
Thurston, Perlle		1.50
Willoughby, Freelan	131.15	

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Wade, Arnold	64.40	
Wood, Allen	3.36	
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	\$2,713.74	\$1,763.46
Total of		\$4,477.20

Snow Fence

	Labor	Material
Brusso, Thomas	\$ 7.92	
Bailey, Carl	17.50	
Glidden, Elberton	4.38	
Grady, Harry	3.64	
Higgins, Melvin	19.14	
Howard F. E.	26.82	
Howard, Maurice	18.25	
Hussey Hardware Co.		8.75
Nelson, L. R.	35.20	
Internal Revenue	1.00	
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	\$133.85	\$8.75

Total	\$142.60
Grand Total	\$4,619.80

Appropriated by Town	2,000.00
Balance, 1945	1,440.04
Received from State	1,708.57
Received of Ross Hannon, Plowing Road	10.00

Total	\$5,158.61
Unexpended	538.81

State Aid Highway

Appropriated in 1942	\$799.00
Appropriated in 1946	799.50
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Total	\$1,598.50

None Expended

(Continued on page 23)

AUDITOR'S REPORT

State of Maine
STATE DEPARTMENT OF AUDIT
Augusta

June 17, 1946

Board of Selectmen
Palermo, Maine
Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944 and at your request, the records of the Town of Palermo have been audited by auditors C. G. Hawes and M. G. Allen for the period February 20, 1945 to February 20, 1946 inclusive.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and includes all procedures which were considered necessary. In the accompanying comments, you will find an exception noted as relates to this examination. This is briefly as follows:

Tax collections should be deposited with the Treasurer in full each month in accordance with the provisions of Section 105, Chapter 81, Revised Statutes of 1944.

Exhibits and schedules incorporated in this report impartially present the financial position of the town and the result of its operations for the period designated.

Comments and other data incorporated in this report may prove of interest to you. All of which is respectfully submitted,

Very truly yours,

FRED M. BERRY

State Auditor

COMMENTS

Re: Audit of Accounts - Town of Palermo
February 19, 1945 to February 20, 1946

CASH

Cash on deposit and subject to check as of February 20, 1946 was verified with the bank statement and the amount so reported reconciled with the balance as shown by the records of the town.

All receipts were examined and found to be as recorded.

Payments were made by check from warrants drawn by the Selectmen. An overpayment of \$87.23 was made to the Collector of Internal Revenue.

TAXES RECEIVABLE

The 1945 commitment of taxes to the Collector was compared with the records of the Assessors and found to be in agreement. This commitment was accounted for by cash paid the Treasurer, discounts, \$18.15 due from the Collector, or was still unpaid.

With the exception of \$1.90 due from the Collector, cash receipts and abatements on prior years' unpaid taxes appeared to have been credited against the proper accounts.

Mail verifications were sent on a representative number of the unpaid tax accounts.

TAX LIENS

Payments received on tax liens were examined and found to have been applied against the proper items.

TAX ACQUIRED PROPERTY

This account represents property acquired by the town by tax liens.

SURPLUS

At the close of the year, the unappropriated surplus amounted to \$2,486.54 as compared to an unappropriated surplus of \$290.76 at February 19, 1945. This represents an increase of \$2,195.78 during the year under examination, the detail of which may be found on Exhibit E of this report.

TRUST FUNDS

The trust fund investments were examined and all income withdrawn appeared to have been properly expended.

GENERAL

The 1945 excise tax receipts, No. 26 to 154, were checked from the copies of the receipts and an overdeposit of \$12.18 was noted.

It is recommended that tax collections be deposited with the Treasurer in full each month in accordance with the provisions of Section 105, Chapter 81, of the Revised Statutes of 1944.

COMPARATIVE BALANCE SHEET
General Fund

ASSETS		
	February 20, 1946	Feb. 19, 1945
Cash	\$4,141.42	\$1,729.95
Accounts Receivable (Schedule A-1)	165.03	
Taxes Receivable:		
Current Year (Schedule A-2)	\$373.98	\$ 72.96
Prior Years (Schedule A-2)	620.83	846.14
	<u>994.81</u>	<u>919.10</u>
Less - Reserve for Losses	302.06	88.47
	<u>692.75</u>	<u>830.63</u>
Tax Liens (Schedule A-3)	268.60	587.72
Less - Reserve for Losses		146.93
		<u>440.79</u>
Tax Acquired Property (Schedule A-4)	129.47	129.47
TOTAL - General Fund	\$5,397.27	\$3,130.84
Trust Funds		
Time Deposits (Schedule A-6)	\$4,054.54	\$3,900.29
TOTAL - Trust Funds	\$4,054.54	\$3,900.29
LIABILITIES		
General Fund		
	Feb. 20, 1946	Feb. 19, 1945
Accounts Payable (Schedule A-5)	12.18	\$ 15.17
Due Governmental Agencies:		

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Withholding Tax	47.98	92.38
Notes Payable		1,775.00
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TOTAL LIABILITIES	60.16	1,882.55
Deferred Revenue:		
Excise Taxes		31.89
	SURPLUS	
Appropriated Exhibit D)	\$2,850.57	\$925.64
Unappropriated (Exhibit E)	2,486.54	290.76
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	5,337.11	1,216.40
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TOTAL - General Fund	\$5,397.27	3,130.84
	Trust Funds	
Principals (Schedule A-6)	\$3,940.65	\$3,790.65
Income (Schedule A-6)	113.89	109.64
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TOTAL - Trust Funds	\$4,054.54	\$3,900.29

TOWN OF PA
STATEMENT OF DEPARTMENTS
Year Ended February 28, 1946

	Balance 2/20/45	Appro- priations	Cash Receipts	Other Credits
GENERAL GOVERNMENT				
Town Officers		\$1,200.00		
Town Charges		1,000.00	\$54.56	
		2,200.00	54.56	
PROTECTION				
Street Lights		54.00		
Fire Equipment		800.00		
		854.00		
HEALTH				
Health Nurse		50.00		
HIGHWAYS & BRIDGES				
Roads and Bridges		2,000.00		
Snow Removal		2,000.00	2,144.44	
State Aid Road	\$799.00			
Highway Patrol		650.00		
Maint. Third Class Road		724.00		
Bailey Road		300.00		
Brown Road		100.00		
Frank Brown Road		200.00		
Lawrence Hill Road				
	799.00	5,974.00	2,144.44	
CHARITIES				
Town Poor		300.00		
State Poor				\$57.75
		300.00		57.75
EDUCATION				
Schools	50.64	4,700.00	4,203.32	
Repairs	76.00			
	126.64	4,700.00	4,203.32	
UNCLASSIFIED				
Postwar Construction		500.00		
MUNICIPAL INDEBTED- NESS				
Payment on Note		500.00		
SPECIAL ASSESSMENTS				
State Tax		1,542.51		
County Tax		712.10		
		2,254.61		
TOTAL - All Departments	\$925.64	\$17,332.61	\$6,402.32	\$57.75
EXHIBITS	(A)	(C)	(B)	

OF PALERMO
 ATMENTAL OPERATIONS
 February 20, 1946

EXHIBIT D

BALANCES LAPSED					
Total Available	Cash Disbursements	Other Charges	Over-draft	Unex-pended	Carried Forward
\$1,200.00	\$1,529.40		\$329.40		
1,054.56	599.88			\$454.68	
2,254.56	2,129.28		329.40	454.68	
54.00	54.00				
800.00					\$800.00
854.00	54.00				800.00
50.00	50.00				
2,000.00	2,050.53		50.53		
4,144.44	2,704.40			1,440.04	
799.00					799.00
650.00	801.90		151.90		
724.00	746.29		22.29		
300.00	296.48			3.52	
100.00	101.86		1.86		
200.00	220.96		20.96		
	103.20		103.20		
8,917.44	7,025.62		350.74	1,443.56	799.00
300.00	288.14			11.86	
57.75	57.75				
357.75	345.89			11.86	
8,953.96	8,202.39				751.57
76.00	6.00			70.00	
9,029.96	8,208.39			70.00	751.57
500.00					500.00
500.00		\$500.00			
1,542.51	1,542.51				
712.10	712.10				
2,254.61	2,254.61				
24,718.32	\$20,067.79	\$500.00	\$680.14	\$1,980.10	2,850.57
	(B)		(E)	(E)	(A)

ANALYSIS OF CHANGE IN UNAPPROPRIATED SURPLUS

Year Ended February 20, 1946

EXHIBIT E

Unappropriated Surplus - February 20, 1945		\$290.76
Adjustments Affecting Prior Years:		
Charges-		
Reserve for Tax Accounts Adjusted	\$105.90	
Abatements on Prior Years' Taxes	57.80	
Total Charges		163.70
ADJUSTED SURPLUS		127.06
Increase:		
Appropriation Balances-		
Unexpended (Exhibit) D	1,980.10	
Overdraft (Exhibit D)	680.14	
		\$1,299.96
Overlay (Exhibit C)		382.71
Excise Taxes		259.34
Supplemental Taxes		57.22
Appropriation - Notes Payable		500.00
Interest on Tax Liens		3.00
Total Increase		2,502.23
Decrease:		
Discounts on Current Year's Taxes	128.85	
Abatements on Current Year's Taxes	13.90	
Total Decrease		142.75
NET INCREASE		2,359.48
UNAPPROPRIATED SURPLUS - Feb. 20, 1946		
(Exhibit A)		\$2,486.54

The complete report of the audit, as required by Chapter 80, Section 119, Revised Statutes of 1944, and amended by Chapter 84, Public Laws of 1945, is on file in the office of the Selectmen.

TOWN OF PALERMO

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Patrolled Highway

Appropriated by Town	\$800.00
Paid State Highway Comm.	801.90
Overexpended	1.90

Street Lights

Appropriated by Town	\$54.00
Paid Central Maine Power Company	54.00

Town Poor

Blanche Soule

Paid Frank Brown, Wood	\$ 3.00
Paid W. S. Powell, Wood	21.00
Paid E. R. Dowe, Supplies	1.18
Paid Kenneth Dinsmore, Supplies	165.43
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Total	190.61

Frank Richardson

Paid Gustav Kaufman, Digging Grave	\$ 5.00
Paid E. R. Dowe, Funeral Expenses	140.70

Total	\$145.70
Total Expended	336.31
Appropriated by Town	200.00
Overexpended	136.31

State Poor

John Dunton

Paid E. R. Dowe, Supplies	\$198.74
Paid Kenneth Dinsmore, Supplies	23.13
Paid Samuel C. Cates, M. D.	3.50

Total	\$225.37
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Received from State 1945 Bills	57.75
Received from State, 1946 Bills	196.64
Due from State	29.02

Fire Fighting Equipment

Paid U. S. Treas., Pumps	\$369.18
Paid China Fire Department, Truck	200.00
Paid Herman Younghans, Transportation	20.00
Paid Milton Dowe, Fire Chief for Purchase of Material	210.82
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Total Expended	\$800.00
Appropriated by Town in 1945	800.00

Post War Construction

Appropriated by Town in 1945	\$500.00
None Expended	

Schools

Balance on Hand	\$ 751.57
Appropriated by Town	\$4,500.00
Received from State	4,085.70
Paid by State, Tuition	101.50
Received of Raymond Hannon, Tuition	36.00
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Total	\$9,474.77
Paid Superintendent's Payrolls	8,624.55
Unexpended	748.72

School Repairs

Paid Clabon Stickney	\$28.84
Paid M. R. Higgins	1.87
Paid Billy Wescott	1.75
Paid A. O. Parmenter	16.01
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Total	\$ 48.70

TOWN OF PALERMO

25

Appropriated by Town	100.00
Unexpended	51.53

Town Charges

Hutchins Brothers, Printing Town Reports	\$ 71.25
E. W. Paine, M. D., Examination of Stanley Soule	5.00
Samuel C. Cates, M. D., Examination of Stanley Soule	5.00
F. E. Howard, Office Supplies	5.50
Harry Grady, Commitment of Stanley Soule	28.04
Howard Drake, Commitment of Stanley Soule	20.56
F. E. Howard, Commitment of Stanley Soule	28.24
Central Maine Power Company, Garage Lights	12.00
Eastern Fire Equipment Co., Indian Pumps and Parts	137.17
E. J. Trudeau, Office Supplies	5.42
Marks Printing House, Town Books	33.10
U. S. Auto and Truck Guide	4.50
Hutchins Brothers, Coll. Supplies	9.00
Rev. George Davis, Frank Richardson Funeral	5.00
Faye Jones, Lien Expense and Service Charge	11.86
Virginia Dowe, Check Book	2.50
George W. Merrill, Office Supplies	6.45
Virginia Dowe, Treas. Bond	10.00
Charles E. Downing, Insurance on Tractor	17.25
Forrest Fuller, Hauling Freight	3.00
E. J. Hutchinson, Examination First Aid Kit on Fire Truck	2.00
Brooks Hardware Co., Constable's Badge	2.00
Thomas Brusco, Watching Fire at Geo. Gliddens	3.30
George Belden, Watching Fire at Geo. Gliddens	3.30
Wallace Curtis, Watching Fire at Geo. Gliddens	2.64
Cleveland Curtis, Watching Fire at Geo. Gliddens	2.64
Royden Curtis, Watching Fire at Geo. Gliddens	5.70
Allen Wood, Watching Fire at Geo. Gliddens	5.70
Marks Printing House, Treas. Supplies	4.20
D. W. Worthing, Making Deed	1.50

Manley Scates, Watching Fire at Addie Leemans	7.92
Ross Hannon, Watching Fire at Addie Leemans	1.98
Department of Audit, Auditing Books	85.42
Internal Revenue, on Watching Fire	1.80
Agnes Richards, Excise Tax Refund	4.00
Faye M. Jones, Excise Tax Refund	31.89
William Wilson, Care of Screen	20.00
M. L. Nelson, Use of Car	2.50
Waldo County Reg. of Deeds	6.00
E. R. Dowe, Express	6.08
Marks Printing House, Coll. Supplies	2.80
F. E. Howard, Postage and Tel Tolls	9.46
Virginia Dowe, Postage and Tel. Tolls	19.45
Faye M. Jones, Carrying Charge	3.55
Faye M. Jones, Postage and Tel. Tolls	15.87
G. M. Crommett, Postage and Tel. Tolls	5.50
G. M. Crommett, Taking Ballots to State House	4.00
G. M. Crommett, Recording Vital Statistics	11.00
Branch Mills Grange, Rent of Hall and Office	31.00
Faye M. Jones, 2 % Discount on Taxes	113.38
Virginia Dowe, Service Charge	4.03
Internal Revenue, Bal. Feb. 1946	47.98

Total Expended	\$889.43
Indian Pump Refund	132.96
Sale of Observation Post	25.00
Fire Reimbursement	12.54
Sale of Jesse Emerson Place	125.00
Coll., Internal Revenue, Refund	87.23
Tax Lien Cost	9.90
R. R. and Tel. Tax	2.80
Appropriated by Town	1,000.00
Total	\$1,395.45
Unexpended	506.02

TOWN OF PALERMO

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Town Officers Salaries

Merle Jones, Supt. of Schools	\$ 35.56
Lewis L. Gray, Supt. of Schools	139.48
Willie Merrithew, Road Comm.	278.32
F. E. Howard, Selectman and Assessor	500.00
Howard Drake, Selectman and Assessor	250.00
Edward J. Trudeau, Selectman and Assessor	100.00
Phyllis Jones, Ballot Clerk	7.50
Esther Glidden, Ballot Clerk	5.60
Hattie Black, Ballot Clerk	13.10
Jennie Ilsley, Ballot Clerk	13.10
R. N. Willoughby, Ballot Clerk	13.10
M. L. Nelson, Overseer of Poor	15.00
Stanley Foster, Constable	15.00
Faye M. Jones, Tax Collector	422.48
Faye M. Jones, Excise Tax Collector	10.00
Virginia Dowe, Treasurer	85.00
G. M. Crommett, Town Clerk	15.00
George W. Glidden, Moderator	5.00
Arnold Wade	26.25
Everett Jones, School Comm.	12.00
Dorothy Nelson, School Comm.	12.00
Total Expended	1,973.49
Appropriated by Town	1,800.00
Overexpended	173.49

Abatements

1946, Walter Clark, Unable to Pay	\$ 3.00
1946 George W. Glidden, Lost by Fire	20.00
1946 P. E. Marr, Heirs, Lien Not Settled	.78
1946 Freeman Turner, Heirs, Lien Not Settled	.78
Total	\$24.56
Paid Faye M. Jones	24.56

Financial Statement

Cash in Treasury, Feb. 17, 1947	\$5,117.32
Due from State, Snow Removal	810.32
Due from State, Pauper Account	29.02
Due from George Downer, Medical Attention	11.00
Due from W. Austin, Medical Attention	20.00
Deed of Edward Thurston Lot	4.72
Due Faye M. Jones, 1946 Tax	381.42
Due, 1945 Liens	11.89
Due, 1944 Liens	1.52
Due, 1939 Lien	6.30
Due, 1938 Lien	42.25
Due from L. R. Nelson, 1943 Tax	97.99
Due from L. R. Nelson, 1942 Tax	116.66
Due from L. R. Nelson, 1941 Tax	147.68
Due from L. R. Nelson, 1940 Tax	48.02
Due from L. R. Nelson, 1939 Tax	27.76
Due from L. R. Nelson, 1938 Tax	5.24
Due from L. R. Nelson, 1937 Tax	17.41
Due from L. R. Nelson, 1936 Tax	4.04
Due by Audit, 1931 Tax	5.51
Total Resources	<hr/> \$6,906.07
Liabilities, None	

F. E. HOWARD

HOWARD DRAKE

EDWARD J. TRUDEAU

Selectmen of Palermo

Cemetery Trust Funds

	Balance 2 10 46	New Deposits Earned	Interest Withdrawn	Balance 2 10 47
First National Granite Bank, Augusta				
Martha Belden	\$239.93	\$ 3.62	\$ 2.00	\$ 241.55
Batchelder Fund	528.41	7.98	8.00	528.39
George Black	125.56	1.88		127.44
Greeley's Cor. New Cem., Fence	10.32	.14		10.46
Augusta Savings Bank				
Greeley's Cor. Old Cem.	1,695.21	34.25	34.00	1,695.46
Eight Trust Funds	703.28	\$10.00	10.50	716.49
Jacob and Hannah Greeley Lot	200.00	4.04		204.04
Otis Hathorn	102.04	2.05		104.09
Oscar E. Pawlosky	300.00	6.05	6.00	300.05
Ernest J. Parmenter	150.30	3.01	1.50	151.81

TOWN OF PALERMO

Care of Cemeteries

	Labor
F. E. Howard, Foy Cem.	\$ 8.00
Dorothy Higgins, Cain Cem.	2.00
Gus Ruoff, Pawloski Lot	6.00
Gus Kaufmon on Greeley's Corner Cemetery	
Old Yard	34.00
Gus Kaufmon, Greeley's Corner Cem. New Yard	10.50
F. E. Howard on E. J. Parmenter Cem.	1.50
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Total Expended	\$62.00
Town Reimbursed	62.00

Mrs. Virginia W. Dowe, Treasurer

REPORT OF TREASURER

Cash in Treas., Feb. 19, 1946	\$4,141.42
Received of Ross Hannon, Plowing Snow	10.00
Received of Raymond Hannon, Tuition	36.00
Received of State Treas., Health and Welfare John Dunton	254.39
Received of State Treas., Snow Removal	1,708.37
Received of State Treas., Fire Reimbursement	12.54
Received of State Treas., School Fund	2,963.50
Received of State Treas., Education, Equalization	1,125.00
Received of State Treas., Town Road Improvement	1,500.15
Received from Collector of Internal Revenue Return of Income Tax Withheld	87.23
Received of Selectmen, Observation Post Sale	25.00
Received of Selectmen, Refund on Indian Pumps	132.96
Received of Selectmen, Sale of Jessie Emerson Land and Building	125.00
Interest withdrawn from Trust Funds Perpetual Care	62.00
Received of Selectmen, Advance Payment on Plow- ing Snow	276.71
Received of Selectmen on Lien Accounts	390.63
Received from Faye M. Jones, Collector:	
1946 Taxes	16,518.87
1946 Supplementary Taxes	46.86
1945 Taxes	199.89
1945 Abatement	13.90
1946 Abatement	24.56
Excise Tax	569.56
Received of L. R. Nelson, Collector:	
1943 Taxes	30.58
1942 Taxes	10.68

ANNUAL REPORT

1941 Taxes	9.79
1940 Taxes	43.76
1938 Taxes	53.80

Total	\$30,373.15
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Cr.

Paid Selectmen's Warrants	\$25,255.83
Cash in Treasury	5,117.32
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	\$30,373.15

(MRS.) VIRGINIA W. DOWE

Treasurer

Tax Liens

Year	Uncoll.	Coll.	Uncoll.
	2 20 45		2 17 46
1945	\$323.38	\$311.49	\$11.89
1944	180.24	178.72	1.52
1941	39.81	39.81	
1939	6.30		6.30
1938	42.25		42.25
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	\$591.98	\$530.02	\$61.96
Town Property - Ed Thurston			\$4.72

(MRS.) VIRGINIA W. DOWE

Treasurer

TAX COLLECTOR'S REPORT

Commitment	\$16,899.29
Supplementary	46.86
	<hr/> \$16,946.15

Collector's Credits

Cash to Treasurer	\$16,518.87
Supplementary	46.86
Abatement	24.56
	<hr/> \$16,564.73

Uncollected Tax List

Resident

February 17, 1946

Brann, Raymond	\$ 29.64
Berry, Herbert L.	105.30
Coombs, H. S.	39.00
Soule, Stanley	9.75
Saban, S.	15.60

Non-Resident

Berry, Herbert	5.85
Evans, Arthur	14.43
Grotton, J. A., Heirs of	15.60
Knox, Mr. and Mrs. Russel'	19.50
Michaud, M. I	48.75
Powell, Stanley	78.00
	<hr/> \$381.42

1945 Tax Liens

Paid to Treasurer	\$311.49
Personal Tax	\$50.60

1946 Excise Tax

Excise tax collected and paid Treasurer from Dec. 15, 1945 to Feb. 10, 1947	\$569.56
Excise Receipts on File	

Respectfully submitted,

FAYE M. JONES

Collector

REPORT OF SUPERINTENDENT OF SCHOOLS

Resources

Balance on Hand, Feb. 1, 1946	\$ 751.57	
Raised by Town	4,500.00	
State School Fund	3,062.20	
Equalization	1,125.00	
Elementary Tuition	36.00	
Total		\$9,474.77

Liabilities

Elementary Teachers	\$2,958.77	
Elementary Tuition, China	494.00	
Secondary Tuition:		
Erskine, Liberty, Albion, Augusta		
Bingham	1,890.89	
Janitor Service	54.00	
Conveyance	2,720.20	
Fuel	329.50	
Text Books and Supplies	278.69	
Total		\$8,726.05
Balance on Hand, February 1, 1947		748.72

Repair

Appropriation	\$100.00	
Paid on Order	48.47	
Balance on Hand Feb. 1, 1947		51.53

Proposed Budget

Elementary Teachers	\$3,750.00	
Elementary Tuition	500.00	
Secondary Tuition	2,600.00	
Janitor Service and Cleaning	75.00	
Conveyance	3,000.00	
Fuel	300.00	
Text Books and Supplies	300.00	
		<hr/>
Total Need		\$10,525.00
From Balance on Hand	\$ 748.00	
State School Fund	3,062.00	
Equalization	1,500.00	
To be Raised by Town	5,200.00	
		<hr/>
		\$10,510.00
To be Raised for Repair, Insurance and New Equipment.		\$100.00

Termination of the war did not in any way alleviate the teacher shortage. For years the demand for teachers has far exceeded the output. Teachers have been so poorly paid that they have not only left the profession, but they have revealed a picture that has turned the minds of young people from entering that field of training. The new prospective legislation is destined to eventually give relief. Not at once, however. Educators estimate that the shortage will, in some degree, last for at least ten years. Our small towns will be the last to feel the effects. Not until the large towns and cities have secured plenty of teachers can an educator induce young trained teachers to choose our small towns. Not until there are enough teachers for all will there be equal education for all.

The new legislation makes budgeting very difficult. No one knows as yet what law will be passed and what

the State Aid will be to assist in the increase of teachers' salaries. Many towns will need to call special town meetings. That is to be avoided if possible.

This year Palermo shared in the equalization funds. It must be kept in mind that this fund is allocated on the basis of a town exceeding the average school tax rate of the state. It, therefore, changes from year to year. This year all towns are raising their budgets. It will be more difficult to obtain this fund. But since it is such a liberal assist, every town should budget in terms of it. Bear in mind that no one can ever feel certain of equalization, and this year less confident than ever.

On every turn we face needs in the fields of education and living. And on every turn we encounter increasing cost. Constantly we must ask ourselves: Are our children worth it?

This past year our repair program was difficult to carry out because of the shortage of labor. Next year we hope for a better labor market.

Text books and supplies have been hard to obtain. But I guess that our schools have obtained their share. One kind of cheap paper that once cost fifteen cents per package now costs nearly fifty cents. It is therefore, easy to see what problems a superintendent faces in trying to educate and save.

All in all, my work, though difficult, has been pleasant. The board has been helpful. I regret that during my busy days I have made the acquaintance of so few people. May we continue to work together for the good that can come about in no other way.

LEWIS L. GRAY

Superintendent of Schools

REPORT OF HEALTH NURSE FOR THE YEAR 1946 GREETINGS:

The cessation of war activities, political changes, strike conditions with its obvious unemployment, causes us to realize that many people will be compelled to lower

their standards of living. These people, previously working and living in large industrial areas, will be returning to the smaller communities. Some will be able to carry out an improved standard of living; others, less wise, a lower standard. Communicable disease is on the upswing in many places. Therefore, with these factors in mind, it would appear that the health of our community is a very vital thing, needing the constant cooperation of the community with the State through the Public Health Nursing Service.

Report of Nursing Service for 1946

The 12 days of nursing service included home visits, to teach the principles of good health habits, and school work. The members of the Local Health Council felt the need of a Dental Program in the school rather than the usual Immunization and Child Health Conferences Program. This program has been started, sponsored by the Local Health Council, with each child having a dental examination and instructions in dental care. Plans are in progress for corrective procedures.

Tuberculin testing of 69 children was done with no positive reactors.

Audiometer tests for hearing loss was done in the schools from the fourth grade up with no definite hearing loss found.

The following is suggested for activities in 1947:

1. Continuation of Dental Program
2. Typhoid Immunization in fall.
3. Tuberculin Testing
4. Child Health Conferences, at least three.

In making the above report of the service for 1946, may I, as your Public Health Nurse, thank you for past cooperation and urge a continuation of this loyal support for 1947.

Respectfully submitted,

EUNICE S. NOLLET

Public Health Nurse

TOWN OF PALERMO

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REPORT OF VITAL STATISTICS, 1946

14 Births

23 Deaths

9 Marriages

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G. M. CROMMETT, Town Clerk

8/9/2010

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